


 सत्यमेव जयते	केंद्रीय कर आयुक्त (अपील)	
O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,		
केंद्रीय कर भवन, सातवीं मंजिल, पोलिटेकनिक के पास, आम्बावाडी, अहमदाबाद-380015		
7 th Floor, GST Building, Near Polytechnic, Ambavadi, Ahmedabad-380015		
☎ : 079-26305065		टेलिफैक्स : 079 - 26305136

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(32)/61/Ahd-I/2017-18 | 1774-79.
Stay Appl.No. NA/2017-18

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-390&391-2017-18
दिनांक Date : 17-03-2018 जारी करने की तारीख Date of Issue 22-2-18

श्री उमा शंकर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Uma Shanker, Commissioner (Appeals)

ग Arising out of Order-in-Original No. MP/05-06/AC/2017-18 Ref (ST) दिनांक: 26/5/2017 issued by
Assistant Commissioner, Central Tax, Ahmedabad-South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
M/s.Bodal Chemicals Ltd U-I &U-IV
Ahmedabad

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :
Revision application to Government of India :

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

... 2 ...



(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(c) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

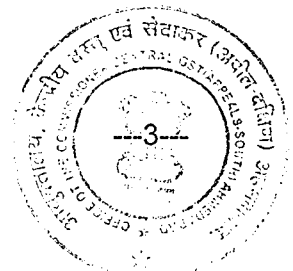
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मेटल हॉस्पिटल कम्पाउण्ड, मेघाणी नगर, अहमदाबाद-380016

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380 016. in case of appeals other than as mentioned in para-2(i) (a) above.



The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs. 1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

- (3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellate Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

- (5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- (6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील' दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

इस इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDER-IN-APPEAL

M/s. Bodal Chemicals Limited, Unit-I, Plot No. 123-124, Phase-I, GIDC, Vatva, Ahmedabad & M/s. Bodal Chemicals Limited, Unit-IV, Plot No. 123-124, Phase-I, GIDC, Vatva, Ahmedabad (hereinafter referred to as the 'appellants') have filed the present appeals against the following Orders-in-Original (hereinafter referred to as 'impugned orders') passed by the Assistant Commissioner, Central Tax, Division III, Ahmedabad-I (hereinafter referred to as 'adjudicating authority');

Sr. No.	Order No. & date	Appeal No.	Period Covered	Amount of refund claimed (₹)	Amount sanctioned (₹)	Amount rejected(₹)
1	MP/05-06/AC/2017-18 Ref(ST) dated: 26.05.2017	V2(32)61/Ahd-1/2017-18	Oct 2008 to Dec 2008	1,35,851/- (Revised to Rs. 1,25,030/-)	1,00,402/-	24,628/-
2	MP/05-06/AC/2017-18 Ref(ST) dated: 26.05.2017	V2(32)62/Ahd-1/2017-18	Oct 2008 to Dec 2008	7,61,844/- (Revised to Rs. 4,91,654/-)	4,29,953/-	61,701/-
	Total			8,97,695/- (Revised to Rs. 6,16,684/-)	5,30,355/-	86,329/-

2. The facts of the case, in brief, are that the appellants are engaged in the manufacture of S. O. Dyes falling under Chapter 32 of C.E.T.A. 1985. The appellants are registered with the Central Excise department for the manufacture of the same.

3. The appellants had filed Service Tax refund claims for the amount of Rs. 1,35,851/- and Rs. 7,61,844/- for the period of Oct 2008 to Dec 2008 as detailed above, under notification No. 41/2007-ST dated 06.10.2007 as amended, in respect of service tax paid on services used for export of goods, which pertained to the exports of excisable goods. The services involved were Transport by road, Transport by rail, Agency charges, Port charges and commission.

4. The adjudicating authority had rejected the above refund claims vide the O-I-O No. MP/36/DC/2009-Ref-ST dated 30.10.2006 and O-I-O No. MP/37/DC/2009-Ref-ST dated 13.11.2006. Then, the appellants had filed appeals before the Commissioner (Appeal). The Commissioner(Appeal) vide OIA No. 176 to 181/2010 dated 28.06.2010 allowed the appeals filed by the appellants by way of remand.



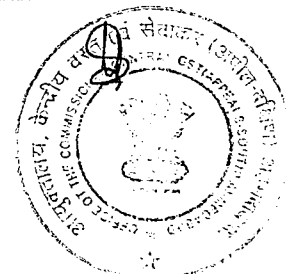
5. In the new orders, the adjudicating authority had sanctioned Rs. 1,00,402/- and rejected Rs. 24,628/- vide the O-I-O No. MP/02/AC/2011-Ref dated 13.04.2011 and had sanctioned Rs. 4,29,953/- and rejected Rs. 61,701/- vide the O-I-O No. MP/04/AC/2011-Ref dated 15.04.2011. Feeling aggrieved, the appellants had filed appeals before the Commissioner (Appeal). The Commissioner(Appeal) vide OIA No. 82-83/2011 dated 29.06.2011 rejected the appeals. Then, the appellants filed appeal in the CESTAT, WZB, Ahmedabad against the said the OIA. The CESTAT, WZB, Ahmedabad, vide its order No. A.11772-11773/2015 dated 04.12.2015, set aside the impugned orders to the extent of denial of the refund and remanded back to the adjudicating authority to decide afresh on specific points.

6. As per CESTAT order, the adjudicating authority had to decide afresh the issue related to rejection of refund in respect of the following matter and amount:

Sl. No.	Issue	O-I-O No. MP/02/AC/2011-Ref dated 13.04.2011	O-I-O No. MP/04/AC/2011-Ref dated 15.04.2011
1	Agency Charges	Rs. 2,517/-	Rs. 1,827/-
2	Port Charges	Rs. 15,293/-	Rs. 57,228/-
3	Transportation	Rs. 6,818/-	Rs. 2,646/-
	Total	Rs. 24,628/-	Rs. 61,701/-

7. Further, in the impugned orders, the adjudicating authority has held that total refund of Rs. 24,628/- is in-admissible to M/s Bodal Chemicals Ltd., Unit-1 and Rs. 61,701/- is in-admissible to M/s Bodal Chemicals Ltd., Unit-IV, for the following reasons:

- a) In respect of agency charges- on scrutiny of the invoices submitted by the appellants, it was noticed that the service provider did not mention the details of the Shipping bills/date as required under the Notification No. 41/2007 as amended and hence the claim could not be verified for its admissibility.
- b) In respect of port charges-
 - (i) the appellants failed to submit any documentary evidences that the service providers who had provided port service are authorized by the concerned port or otherwise
 - (ii) under the subject notification the services of port/THC charges became eligible with effect from 07.07.2009, whereas the claim of appellants was for the period October 2008 to December 2008.
- c) In respect of transport charges- the appellants had submitted the copies of bills raised by M/s CONCOR, Bills of lading, Shipping Bills details and some bank realization certificates, but they failed to submit copies of ARE-1s and export invoices issued by them, therefore it was not possible to scrutinize the claim for its admissibility in terms of subject notification.



8. Feeling aggrieved, the appellants have filed these appeals against the rejection of the amount of Rs. 24,628/- and Rs. 61,701/- on the grounds which are inter alia mentioned that:

(a) Merely because the ARE-1 were not submitted, it cannot be said that the said goods for which the refund claim have been preferred were not exported.

(b) The impugned order has been passed without considering the documents on record.

(c) The said notification nowhere requires that the details of shipping bill along with date is required to be provided. The said notification only provides that the exemption shall be claimed for the specified services received and use by the exporter for the export of the said goods by way of refund.

(d) The service tax on the specified services has been paid; No Cenvat credit of the service tax paid on the specified services used for export of goods has been taken; No drawback is claimed.

(e) The Board has issued Circular Letter DOF No. 334/1/2010-TRU, dated 26.02.2010, wherein it has been clarified that there was no procedure of specifically authorising a service provider to undertake a particular activity in the port area and in order to remove the said difficulty the definition of relevant taxable service were amended and clarified that all services provided within the port premises would fall under the said services.

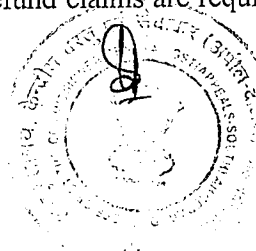
(f) The claim of transportation charges on extraneous grounds of non submission of ARE-1, specially when the transportation of goods was not in dispute. If the adjudicating authority was of the view that the refund claim could not be scrutinised without ARE-1, he should have suitable communication asking the appellants to submit the ARE-1.

(g) The service provider was attaching a statement which was part and parcel of the invoice and the said statement contained all the details. The adjudicating authority has failed to consider the above fact.

(h) 'THC' was incorporated in the said notification with effect from 07.07.2009. The claim being for port charges, which were eligible for refund for the said period.

(i) The Bills of Lading and the Shipping Bills are documentary evidence for the export of goods and the appellants had produced invoices of the service provider to support the evidence of payment of service tax.

(j) The impugned orders are required to be set aside and the refund claims are required to be sanctioned.



9. Personal hearing was conducted on 22/01/2018, Shri N K Tiwari, Consultant, appeared on behalf of the appellants and reiterated the contents of appeal memorandum.

10. I have carefully gone through the facts of the case on records, grounds of appeal in the Appeal Memorandum and oral submissions made by the appellants at the time of personal hearing. The issue to be decided by me is that whether the appellants are eligible for refund of Rs. 24,628/- and Rs. 61,701/- which were rejected vide the impugned orders.

11. Before dwelling on to the dispute, I would like to reproduce the para 2 (f) & (g) of Notification No. 41/2007-ST dated 06.10.2007 for ease of reference:

“2(f) the refund claim shall be accompanied by documents evidencing,-

(i) export of the said goods;

(ii) payment of service tax on the specified services for which claim for refund of service tax paid is filed;

(iii) wherever applicable, a copy of the written agreement entered into by the exporter with the buyer of the said goods, as the case may be;

(g) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, shall, after satisfying himself that the said services have been actually used for export of said goods, refund the service tax paid on the specified services used for export of said goods;” **(Emphasis supplied)**

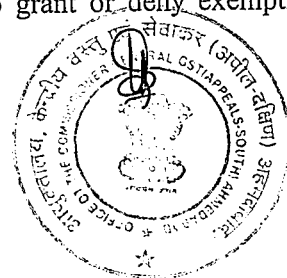
It is evident from the above Notification that the refund claim shall be accompanied by documents evidencing export of the said goods in order to satisfy the Assistant Commissioner/ the Deputy Commissioner that the said services have been actually used for export of said goods.

12. It is mandatory to fulfill all the conditions laid down by Rules and Notifications to claim refund. A Notification is a law enacted by the Government of India and where the statute provides a condition to be fulfilled for availing the benefit of a particular Notification, the provision has to be complied with as a mandatory requirement of law.

13. The Hon'ble Supreme Court in judgement, reported at 2011 (270) E.L.T. 465 (S.C.), while dismissing the appeal filed by M/s. Saraswati Sugar Mills has held as under:

"Interpretation of exemption notification - Notification to be strictly construed - Conditions for taking benefit under notification also to be strictly interpreted - Wordings of notification when clear, plain language of notification be given effect to - Court cannot add or substitute any word while construing notification either to grant or deny exemption.

[Para 7]



Interpretation of statutes - Rules - Rules are framed under statute and should be read as part of statute itself - Rules require to be interpreted as intra vires to Act under which they have been issued. [Para 8]"

14. The appellants, in their grounds of appeal, have contended that the service provider was attaching a statement which was part and parcel of the invoice and the said statement contained all the details. The adjudicating authority has failed to consider the above fact and rejected the claim without considering the documents.

The adjudicating authority, in his finding at Para No. 10 of the impugned orders, has found that the refund claim of ST paid on agency charges was rejected as the appellants did not provide details of SB number, date, Export invoice number, date etc., which were mandatory requirements. Further, it was not just the procedural matter, but it was non-fulfilment of provisions of subject notification. By not submitting such documents/details it is not possible to carry out checks as provided under the subject notification and hence it was and still is not possible to ascertain admissibility of the subject refund.

I also find that without submission of the requisite documents and merely on the basis of invoice along with attached statement, it was not possible for the adjudicating authority to check the genuineness of the refund claims.

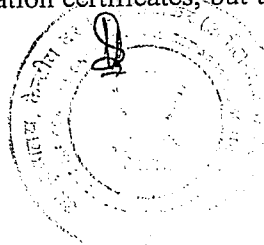
15. The appellants, in their grounds of appeal, have contended that the 'THC' was incorporated in the said notification with effect from 07.07.2009. The claim being for port charges, which were eligible for refund for the said period.

The adjudicating authority, in his finding at Para No. 11 of the impugned orders, has found that under the subject notification the services of port/THC charges became eligible with effect from 07.07.2009, whereas the claim of appellants was for the period October 2008 to December 2008. Since the refund of such charges was technically not available at the concerned period of time and the non-submission of export evidencing documents as per the notification, is also a relevant point here which had weaken their case.

I find that the adjudicating authority has rightly denied the claim for the period October 2008 to December 2008 as it became eligible w.e.f. 7.7.2009.

16. The appellants, in their grounds of appeal, have contended that the claim of transportation charges on extraneous grounds of non submission of ARE-1, specially when the transportation of goods was not in dispute. If the adjudicating authority was of the view that the refund claim could not be scrutinised without ARE-1, he should have suitable communication asking the appellants to submit the ARE-1.

The adjudicating authority, in his finding at Para No. 12 of the impugned orders, has found that the appellants had submitted the copies of bills raised by M/s CONCOR. Bills of lading, Shipping Bills details and some bank realization certificates, but they failed



to submit copies of ARE-1s and export invoices issued by them, therefore it was not possible to scrutinize the claim for its admissibility in terms of subject notification. Again, even after the submissions are called for and opportunity of PH extended while deciding the matter now the said records/documents are not submitted, which do not change the situation and still it is not possible to scrutinize the claim for its admissibility in terms of subject notification.

I find that the adjudicating authority has given sufficient opportunity to the appellants for submission of the relevant documents to substantiate their refund claims. But, the appellants failed to produce the requisite documents before the adjudicating authority. I find that in absence of the basic necessary documents it was not possible for the adjudicating authority to verify the genuineness of the claims. The appellants have not submitted the said documents even at appellate level. Hence, I find that the adjudicating authority has not erred in rejecting the said refund claims.

17. In view of the above, I do not find any reason to interfere in the impugned orders and reject the appeals filed by the appellants.

18. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
18. The appeals filed by the appellants stand disposed of in above terms.

उमा शंकर

(उमा शंकर)

आयुक्त (अपील्स)

Attested

Vinod
(Vinod Lukose)
Superintendent (Appeals)
Central Tax, Ahmedabad

BY SPEED POST TO:

- (1) M/s. Bodal Chemicals Limited, Unit-I,
Plot No. 123-124, Phase-I, GIDC, Vatva, Ahmedabad
- (2) M/s. Bodal Chemicals Limited, Unit-IV,
Plot No. 123-124, Phase-I, GIDC, Vatva, Ahmedabad

Copy to:

- (1) The Chief Commissioner, Central Tax, Ahmedabad Zone.
- (2) The Commissioner, Central Tax, Ahmedabad South.
- (3) The Assistant Commissioner, Central Tax Division-III, Ahmedabad South.
- (4) The Asstt. Commissioner(System), Central Tax HQ, Ahmedabad.
(for uploading the OIA on website)
- (5) Guard file



